



Financial Management

ACCOUNTING AND FINANCE FUNCTIONS AND RESPONSIBILITIES

1.1. Purpose. This policy directive establishes policy on the functional responsibilities required under the consolidation of accounting and finance operations. It applies to the Air Force Reserve consolidated accounting and finance office (AFRCAFO) and to AFRES installations and units that receive accounting and financial services support from the designated Financial Services Office (FSO) and the Defense Accounting Officer (DAO) at the Consolidated Accounting and Finance Office (CAFO), Dobbins ARB GA.

1.2. CAFO. AFRES established the CAFO to:

1.2.1. Accomplish the Air Force Reserve accounting and finance operations by the most economical and efficient means.

1.2.2. Provide all accounting and finance support to specific AFRES units, herein referred to as satellite bases, and units of major commands located on AFRES installations where a DAO or FSO is not established. Satellite bases are those AFRES installations where disbursing functions are performed on a limited basis by an agent of the CAFO DAO, and FSO and where accounting support is furnished by DAO-DE Dobbins.

1.3. Responsibilities and Authorities. This directive establishes the following responsibilities and authorities:

1.3.1. HQ AFRES/FMF directly supervises AFRCAFO and his staff. HQ AFRES/FMF, through the FSO provides guidance to all AFRES installations or units whenever changes in accounting and finance policy or related services may be of major concern to AFRES installation commanders or will have an impact on morale.

1.3.2. CAFO provides the accounting and disbursing support for all AFRES satellite bases.

1.3.3. Commanders of AFRES satellite bases ensure funds for units operations are used effectively and total obligations do not exceed fund availability.

1.3.4. The disbursing agent of the satellite base performs disbursing functions as an agent to the CAFO and acts as base liaison officer in coordinating all accounting and finance matters. Disbursing agents, jointly or severally, make recommendations directly to AFRCAFO and/or HQ AFRES/FMF relative to improving accounting and finance services within the command and advise them of any problem areas that may hinder the successful accomplishment of the accounting and finance mission.

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Attachment
Measuring and Displaying Compliance with Policy

MEASURING AND DISPLAYING COMPLIANCE WITH POLICY

A1.1. Compliance with wing/group financial management policy is measured by analyzing results of quality air force assessments (QAFAs), operational readiness inspections/evaluations (ORI/ORE), and staff assistance visits (SAV). See sample metric of wing/group evaluations (figure A1.1).

A1.2. HQ AFRES/FMF maintains status of overall program. AFRCFAFO/FMF maintains status of wing/group QAFAs, ORIs, OREs and SAVs.

A1.3. AFRCFAFO/FMF facilitates compliance measurement by publishing an integrated requirements checklist annually.

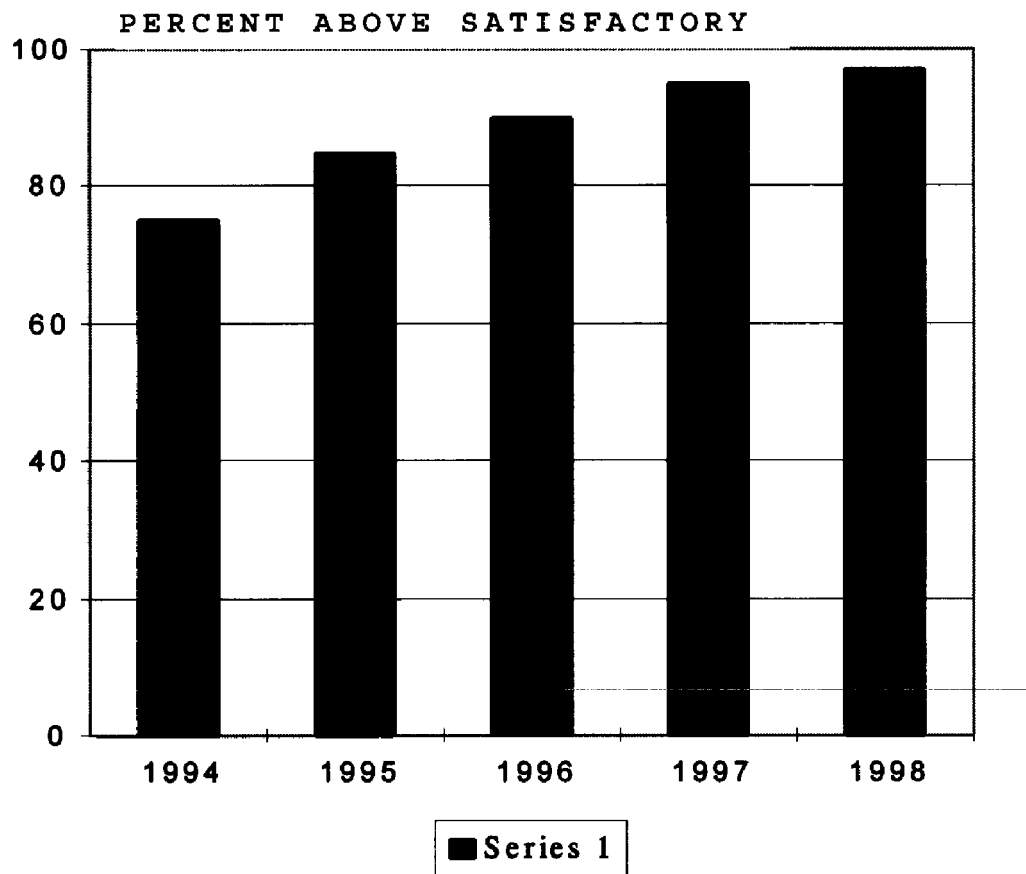
**RESULTS OF EVALUATIONS
QAFAs, ORIs, OREs & SAVs**

Figure A1.1. Sample Metric of Wing/Group Evaluations.